UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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ACE Limited, :

MEMORANDUM & ORDER

Plaintiff, :

00 Civ. 9423 (WK)

- against - :

CIGNA Corporation and CIGNA Holdings, Inc., :

:

Defendants.

- x

WHITMAN KNAPP, SENIOR DISTRICT JUDGE

Defendants CIGNA Corporation and CIGNA Holdings, Inc. (collectively hereinafter "Defendants" or "CIGNA") move for attorneys' fees and expenses incurred in successfully compelling arbitration of a dispute arising from Plaintiff ACE Limited's (hereinafter "Plaintiff" or "ACE") breach of contract claim. Pursuant to Federal Rule of Civil Procedure 60(a), we modify the original order we issued on October 12, 2001 and issue the following revised memorandum and order wherein, for the reasons that follow, we GRANT Defendants' motion but reduce the amount of fees and expenses requested by CIGNA.

BACKGROUND

On July 6, 2001, we granted CIGNA's motion to compel arbitration. *See ACE, Ltd. v. CIGNA Corp.,* No. 00 civ. 9423, (S.D.N.Y. July 6, 2001) 2001WL 767015. As we assume familiarity with the facts in that memorandum and order, we do not elaborate on the factual and procedural details set forth therein.

Having successfully compelled arbitration under Section 6.12 of the Acquisition Agreement, Defendants now move for the attorneys fees and expenses which they incurred in seeking to compel arbitration. They assert that they are entitled to such fees under Section 11.14 of the Acquisition Agreement. That section provides, in relevant part, that:

> *In the event that any party to this Agreement fails to comply with the arbitration procedures set forth in Section 6.12 hereof* or this Section 11.14, or the orders of the arbitrator or the arbitration award, *then such non-complying party shall be liable for all costs and expenses, including attorneys' fees, incurred by a party in its effort to obtain* either *an order to compel compliance with such arbitration procedures* or such orders, or an enforcement of the arbitration award, from a court of competent jurisdiction." (Emphasis added.)

CIGNA asserts that since ACE failed "to comply with the arbitration procedures set forth in Section 6.12 and instead elected to prosecute its dispute in court, ACE, as the "noncomplying party," is liable "for all costs and expenses, including attorneys' fees," incurred by Defendants in their "effort to obtain...an order to compel compliance with such arbitration procedures" under Section 11.14 of the Acquisition Agreement.

CIGNA seeks to recover a total of $195,958.44 in fees and expenses. In particular, Defendants claim that nine attorneys, consisting of six partners, two senior associates, and one junior associate, incurred fees due to CIGNA's efforts to compel arbitration and that CIGNA is entitled to $167,749.25 in such fees. Additionally, CIGNA seeks to recover (1) $8,187.00 incurred by fourteen paraprofessionals assisting in the efforts to compel arbitration; (2) $16,469.48 in computer research charges; and (3) $3,552.71 in "disbursements."

DISCUSSION

ACE does not dispute that CIGNA is entitled to attorneys' fees and expenses under the provisions of the Acquisition Agreement. Rather, ACE asserts that the amount of fees and expenses sought by CIGNA is unreasonable. As a consequence, the question before this Court is not whether or not CIGNA should receive attorneys' fees and expenses, but instead what specific amount of fees and expenses should be awarded.

Both the evaluation of reasonable attorneys' fees and the reduction of such fees lies within the sound discretion of the Court. *Shannon v. Fireman's Fund Ins. Co.* (S.D.N.Y. 2001) 156 F. Supp.2d 279, 298. "Fee awards in the Second Circuit are computed under the lodestar method, which multiplies hours reasonably spent by counsel times a reasonable hourly rate." *General Electric Co. v. Compagnie Euralair, S.A.*, No. 96 civ. 0884 (S.D.N.Y. July 3, 1997) 1997 WL 397627, *4.

CIGNA, as the fee applicant, bears the burden of documenting the hours reasonably spent by counsel, and the reasonableness of the hourly rates claimed. *See General Electric Co.*, 1997 WL 397627. "The court may exclude the number of hours that it determines were 'excessive, redundant or otherwise unnecessary.'" *Marisol A. v. ex rel. Forbes v. Guiliani* (S.D.N.Y. 2000) 111 F. Supp.2d 381, 389, *quoting Hensley v. Eckerhart* (1983) 461 U.S. 424, 434. "[A] district court can exclude excessive and unreasonable hours from its fee computation by making an across-the-board reduction in the amount of hours." *Luciano v. Olsten Corp.* (2d Cir. 1997) 109 F.3d 111, 117. The court may further reduce the fee request where the fee applicant has failed to provide adequate information regarding the hourly rate

which was charged. *See General Electric Co.*, 1997 WL 397627 at *5-*6.

Keeping these considerations in mind, we turn to the various fees and expenses which CIGNA is seeking.

I. CIGNA's Fee Request

CIGNA's briefs and billing statements show that nine attorneys from Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden Arps") incurred at least $167,749.25 in fees relating to CIGNA's efforts to compel arbitration between January and July 2001.

The bulk of the fees requested by CIGNA were incurred by the junior and senior associate working on this matter. The junior associate incurred $65,412.75 in fees by billing at least 284.10 hours, 64.6 of which were billed at an hourly billing rate of $215 and 219.25 of which were billed at an hourly billing rate of $235.[1] The primary senior associate working on this matter incurred $74,642.50 in fees by billing at least 204.50 hours at an hourly billing rate of $365. Six partners incurred a further $27,519 in fees, billing 45.15 hours collectively at hourly billing rates of $520, $550, $610, and $625. One other senior associate incurred fees of $130 by billing .50 hours of work to this matter at an hourly billing rate of $350.

In addition, fourteen paraprofessionals billed at least $8,187.00 in fees to this case between February 2001 and June 2001. Altogether, these fourteen individuals billed 75.10 hours. Defendants are entitled to seek fees for paralegal services. *See Marisol A. v. ex rel. Forbes v. Guiliani* (S.D.N.Y. 2000) 111 F. Supp.2d 381, 386; *Rodriguez v. McLoughlin*

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[1] As of April 1, 2001, the junior associate's hourly billing rate changed from $215 per hour to $235 per hour.

(S.D.N.Y. 1999) 84 F. Supp.2d 417, 424. "Like the work performed by attorneys, the work performed by paralegals is billed by using the prevailing hourly rate for paralegal services in the community." *Marisol*, 111 F. Supp.2d at 386. Five of these paraprofessionals were billed out at rates of $75 per hour. Three of them were billed out at rates of $105 per hour, two were billed out at $120 per hour, and four were billed out at $150 per hour.

CIGNA seeks to recover fees where there has been no trial and where this Court has not addressed the substantive merits of ACE's breach of contract claim. In this instance, CIGNA has done little more than resolve a dispute over which forum certain *aspects* of this contract action will be litigated in. Moreover, CIGNA's motion to compel arbitration involved common and straightforward issues. Nevertheless, CIGNA's counsel used nine attorneys and fourteen paraprofessionals to litigate this matter, and now seeks to recover on the charges these twenty-three individuals incurred.

It is clear to this Court that the staffing level involved was excessive for this type of common motion involving straightforward issues. "It is well-recognized that when more lawyers than are necessary are assigned to a case, the level of duplication of efforts increases." *General Electric Co.*, 1997 WL 397627 at *4. *See also Gillberg v. Shea*, No. 95 civ. 2427, (S.D.N.Y. May 31, 1996) 1996 WL 397627 at *5 ("Obviously, more lawyers leads to more 'conference' time as well as to a certain amount of repetition or 'learning curve' billing which should not be compensable.")

The billing records available here show significant duplicative efforts on the part of both attorneys and paralegals. For example, the primary senior associate and the six partners

engaged in numerous meetings and conferences with one another, and each usually billed for the same conference at a high hourly rate. Moreover, although, by this Court's count, the junior associate had billed 129.7 hours alone to researching issues related to CIGNA's efforts to compel arbitration between April 3 and 17, 2001, the primary senior associate also billed significant hours to researching and reviewing cases related to CIGNA's efforts to compel arbitration in this same time period. Similarly, despite the fact that the primary senior associate had billed more than 83.8 hours to drafting and editing the reply brief and attached affidavits in this time period, on 4/14/01, 4/16/01, 4/17/01, and 4/19/01 the junior associate also billed an inordinate amount of time to drafting and editing the reply brief. In the same vein, although both the junior and senior associate were billing significant amounts of time to drafting and revising the brief, on 4/17/01 and 4/18/01 three different paraprofessionals proofread and cite-checked the same reply papers at high hourly paraprofessional rates.

While "it is common in a complex case for more than one attorney to work on a particular draft," *Cooper v. Sunshine Recoveries, Inc.,* No. 00 civ 8898, (S.D.N.Y. June 27, 2001) 2001 WL 740765, *4, this motion to compel arbitration was anything but complex. Despite this, the various attorneys and paraprofessionals billed a significant amount of duplicative hours to conferences, research, and drafting and editing briefs.

The attorneys also billed a substantial number of excessive hours. The junior associate billed 284.10 of the total 534 hours which were collectively billed by all nine attorneys. In other words, she alone billed more than 50% of the total hours for which CIGNA seeks to recover fees. She billed at least 51.85 hours to researching the issues involved in the initial

papers Skadden Arps filed in support of CIGNA's motion to compel. While these hours alone can be considered excessive given the straightforward nature of the issues raised in CIGNA's motion, from April 3 to 17, 2001, the junior associate billed a further 129.7 hours *just to researching* issues related to CIGNA's *reply* brief. These 129.7 hours constitute approximately 46% of the total time she billed.

The junior associate subsequently billed time to researching issues related to staying discovery, drafting a letter to the court requesting a stay of such discovery, as well as bringing to this Court's attention a single new decision from the Second Circuit. The letter requesting a stay cited three cases and was two pages long. The letter notifying this Court of the new Second Circuit opinion was four pages long, and of those four pages, three pages were devoted to nothing more than laying out the facts of this new case; the final two paragraphs in the letter alone were devoted to applying the reasoning of the new decision to CIGNA's motion and citing briefly to two other cases. Despite the very narrow focus of both letters and their minimal reference to additional case law, the junior associate still managed to bill 64.3 hours (i.e. nearly 23% of her total time) to researching these narrow issues and drafting the very brief letters. This is even more than the amount of time she spent researching the issues raised in the initial motion to compel.

The amount of time expended by the junior associate was egregiously excessive. Despite the fact that this was a common type of motion to compel arbitration involving straightforward issues, the junior associate, whose time constitutes more than half of the hours on which CIGNA is attempting to recover, billed inordinately excessive amounts of

time to research and thus overbilled , at a minimum, by more than a hundred and fifty hours (i.e. more than half of her time was excessive). Although CIGNA's counsel asserts that Defendants have already paid their bill for such research, this does not necessarily mean that the cost for her exorbitantly excessive research should be passed on to ACE. "While parties to a litigation may fashion it according to their purse and indulge themselves and their attorneys...they may not foist their extravagances upon their unsuccessful adversaries." *King World Productions, Inc. v. Financial News Network, Inc.* (S.D.N.Y. 1987) 674 F. Supp. 438, 440. Although the junior associate provided thorough and exhaustive research and her involvement was probably a key component of CIGNA's successful effort to compel arbitration, her hours were still exorbitantly out of proportion to the research required for this straightforward matter.

Similarly, the primary senior associate also billed excessive hours. The senior associate's 205.50 billable hours account for the vast majority of the remaining 534 hours for which CIGNA seeks to recover fees. Outside of his duplicative efforts in reviewing and researching cases (and the junior associate's duplicative hours in drafting and revising the reply brief even as the senior associate was engaged in the same task), he billed for conferences on 39 of the total 53 days in which he billed time to this matter.

Unfortunately, Skadden Arps' billing records do not break down how much time each attorney spent on each task where a time entry included multiple tasks such as drafting a motion and participating in conferences. While the practice of block billing is not prohibited in the Second Circuit, *see Rodriguez*, 84 F. Supp.2d at 425, vague records make it difficult

for this Court to determine how much time the senior associate actually spent on each conference. Such sparsity of detail in breaking down an attorney's services alone can justify a reduction in fees. *See Marisol*, 111 F. Supp.2d at 396-397 (holding that a least some reduction in fees was necessary where the time records were so vague that the court was unable to determine whether the time was reasonably expended); *Suarez v. Ward*, No. 88 civ. 7169, (S.D.N.Y. May 13, 1993) 1993 WL 158462, *2 (holding that "the sparsity of detail in counsel's 'breakdown' of his services would alone justify the denial of nearly every entry").

However, even setting aside the lack of clarity in the billing records, engaging in conferences on 39 out of 52 days (i.e. nearly 75% of the days billed by the senior associate to this matter) is excessive. Although the senior associate appears to have handled much of the coordination between the nine attorneys involved in CIGNA's efforts to compel arbitration, the cost of significant amounts of time spent coordinating multiple attorneys should not be imposed on ACE. *See Motown Record Co. v. Motown Beverage Co. of Ohio*, No. 96 civ. 4785, (S.D.N.Y. 2001) 2001 WL 262587, *3 (holding that while coordination is a good thing, a percentage reduction in fees was necessary where significant amounts of time were spent on such coordination.); *Bowne of New York City v. AmBase Corp.* (S.D.N.Y. 1995) 161 F.R.D. 258, 268 (holding that although it was not possible to calculate exactly how much time was spent on conferences because such time was often recorded together with research, the excessive amount of time spent in conferences required a reduction in fees).

"Reduction in the fees requested is appropriate for the over-staffing, excessive hours, and office conferences." *General Electric Co.*, 1997 WL 397627 at *5. A court can

"'exclude excessive hours and unreasonable hours from its fee computation by making an across-the-board reduction in the amount of hours.'" *Luciano,* 109 F.3d at 117. Since this case was overstaffed and the numerous attorneys and paraprofessionals engaged in duplicative tasks, performed functions in tandem, engaged in an excessive number of conferences and billed an excessive number of hours to research, we will take such factors into consideration and reduce the fee requested accordingly by an across-the-board cut. *See Cooper*, 2001 WL 740765 at *3 (reducing the fee where several individuals performed most functions in tandem); *General Electric Co.*, 1997 WL 397627 at *4-*6 (reducing the fee request by 50% for, among other factors, excessive and duplicative hours); *Gillberg*, 1996 WL 406682 at *5 (reducing fee request by one-third because "[e]xcessive-staffing and "office conferences" have been the basis for courts to reduce free requests by one-quarter to one-third"); *United States v. Gehl*, 93 cr 300, (N.D.N.Y. Jan. 23, 1996) 1996 WL 31315, *3 (reducing attorney's fees because "the work performed appears to be duplicative, and the time spent on a considerable portion of the services rendered excessive").

In determining the percentage by which we must reduce CIGNA's fee request, we must also take into consideration CIGNA's failure to provide this Court with adequate information regarding the attorneys' and paraprofessionals' levels of experience or to explain why the high billing rates charged here were reasonable. "It is the burden of the party seeking a fee award...to produce evidence demonstrating that the requested rates are in fact 'in line with those prevailing in the community.'" *National Helicopter Corp. of America v. City of New York*, No. 96 civ. 3574, (S.D.N.Y. July 30, 1999) 1999 WL 562031,

*6 (citation omitted). "'Ideally,' this evidence 'should include' affidavits from attorneys with similar qualifications stating the precise fees typically charged and paid, during the relevant time period, in the relevant market." *Id.* *See also Suarez v. Ward*, No. 88 civ. 7169, (S.D.N.Y. May 13, 1993) 1993 WL 158462, *2 ("Ideally, evidence of the prevailing market rate should include: 'affidavits from attorneys with similar qualifications stating the precise fees they have received for comparable work or stating the affiant's personal knowledge of specific rates charged by other lawyers for similar litigation, data about fees awarded in analogous cases, [and] evidence of the fee applicant's rates during the relevant time period.'")

CIGNA's counsel has not submitted any affidavits explaining how long each attorney and paraprofessional has been practicing or describing each such individual's level of experience with the type of commercial litigation involved in this matter. In fact, the only information submitted by counsel regarding the rates in question was a declaration from Jay Kasner that: "[b]oth the attorney and paraprofessional rates are the standard hourly rates charged by Skadden Arps and are the same rates charged to CIGNA for the other aspects of this litigation unrelated to the Motion to Compel. It is my understanding based upon a review of RIS Legal Services, Inc.'s Legal Billing Report, dated May 2001, that these rates are comparable to those charged by other firms of similar size and stature in New York City." *See* Decl. of Jay B. Kasner in supp. Defs.' Mot. for Award of Att'ys' Fees ¶ 13.

Kasner did not attach this Legal Billing Report to his declaration, did not specify the range of rates currently charged by other large New York firms for attorneys of varying

levels of experience, and never once even outlined the various experience levels of the attorneys and paraprofessionals involved here. Nor did counsel provide any other data, such as articles or surveys addressing current legal rates for commercial litigators at large law firms in New York. CIGNA has also not cited to any previous decision in this district in which such high rates for paraprofessionals, junior and senior associates, and partners were awarded in the area of commercial litigation.

CIGNA's failure to produce adequate information regarding its attorneys' and paraprofessionals' rates alone justifies a reduction in fees. *See General Electric Co.,* 1997 WL 397627 at *5 (holding that where the plaintiff's counsel did not provide the court with adequate information as to counsel's experience level or why the billing rate was reasonable, the court would reduce the fee request). *See also National Helicopter Corp. of America v. City of New York,* No. 96 civ. 3574, (S.D.N.Y. July 30, 1999) 1999 WL 562031, *6-*7 (reducing fee request, in part, because the court considered counsel's submissions in support of its rates inadequate and was unwilling to conclude that the rates were reasonable without further evidentiary support); *Marisol*, 111 F. Supp.2d at 388 n.5 (holding that where the fee applicant failed to provide resumes for a number of paralegals and it was unclear how much experience they had, the court would calculate such paralegals' fees at the lowest rate available, namely $75).

To sum up, in calculating the reduction in fees appropriate here, we must take into consideration: (1) CIGNA's request to recover fees attributable to a significant number of duplicative and excessive hours; and (2) CIGNA's failure to provide adequate information

in support of its attorneys' and paraprofessionals' hourly rates.

The circumstances here are similar to those presented in *General Electric Co.* In that case, the plaintiff sought attorneys' fees and costs on the basis of a contractual clause in a Note Purchase Agreement after successfully obtaining summary judgment. *See General Electric Co.*, 1997 WL 397627 at *1, *3. In addressing the plaintiff's motion, Magistrate Judge Peck, whose report and recommendation on attorneys' fees was adopted by Judge Scheindlin, noted that although there had been no discovery, no trial, and the issue had been resolved at the summary judgment stage, the plaintiff's counsel had used nine lawyers and seven paraprofessionals. *See id.* at *4. In examining both the plaintiff's time sheets and how the case was staffed, Judge Peck held that the fee request needed to be reduced due to overstaffing, excessive hours, and office conferences. *See id.* at *4-*5. Additionally, in calculating the appropriate reduction, Judge Peck also took into account the plaintiff's failure to provide the court with adequate information regarding its attorneys' experience levels and the plaintiff's failure to explain why the billing rates were reasonable. *See id.* at *5. Taking all of these factors – i.e. inadequate proof of the reasonableness of the hourly rate charged, overstaffing, excessive "office conference" time, and excessive hours spent on various tasks – into consideration, Judge Peck held that an across-the-board 50% reduction was appropriate.

Here, this litigation also stems from a breach of contract action. Additionally, as in *General Electric Co.*, nine attorneys were involved in litigating this effort to compel arbitration. Where the matter in *General Electric Co.* was overstaffed with seven

paraprofessionals, the attorneys in this case were assisted by *twice* that number of paraprofessionals. Moreover, as in *General Electric Co.*, there has been no trial here. In fact, the circumstances in this case are even more egregious than those presented in *General Electric Co.*; whereas the contract issues had at least been substantively addressed at the summary judgment stage in *General Electric Co.*, CIGNA here has done little more than establish the forum in which certain *aspects* of this contract dispute will be litigated. Given that all of the same considerations taken into account by Magistrate Judge Peck in applying a 50% across-the-board reduction are even more egregiously presented here, this Court finds that a 50% across-the-board reduction should be applied in this instance.

Applying a 50% reduction to CIGNA's request for $167,749.25 in fees for its attorneys' efforts and $8,187.00 in fees for its paraprofessionals' efforts, we award CIGNA $83,874.62 for the attorneys' efforts and $4,093.50 for the paraprofessionals' efforts.

II. Computer Research Charges

On top of the fees incurred by the lawyers and paraprofessionals, CIGNA also seeks to recover $16,459.48 in computer research charges. Computer research is merely a substitute for an attorney's time and is not compensable as a cost. *See United States ex rel. Evergreen Pipeline Constr. Co., Inc. v. Merritt Meridian Constr. Corp.* (2d Cir. 1996) 95 F.3d 153, 173. However, computer research is compensable under an application for attorneys' fees. *See id. See also Gonzalez v. Bratton* (S.D.N.Y. 2001) 147 F. Supp.2d 180, 212 (holding that computer research expenses are recoverable in an application for attorneys fees); *Anderson v. City of New York* (S.D.N.Y. 2001), 132 F. Supp.2d 239, 247 (same).

Here, CIGNA has moved not only for expenses but also for attorneys' fees and is therefore entitled to recover for computer research charges. However, such charges are considered part of attorneys' fees because, in theory, an attorney will complete a research assignment faster with the aid of computerized databases than without such aides. *See Anderson*, 132 F. Supp.2d at 247. Since Skadden Arps' junior associate engaged in egregiously excessive amounts of research and the primary senior associate's efforts in researching and reviewing cases duplicated the junior associate's already excessive efforts, we will reduce the fees awarded for computer research charges in accordance with the 50% across-the-board reduction applied to the attorneys' fees themselves. Applying such a 50% reduction to CIGNA's request for $16,459.48 in computer research charges, we award CIGNA $8,229.74 for such expenses.

III. Disbursements

As its final item, CIGNA seeks to recover $3,552.71 in "disbursements." According to CIGNA's counsel, these disbursements refer to "an estimate of expenses for things such as photocopying, postage, telecommunications, transportation, and court document retrieval services." *See* Mem. of Law in supp. of Defs. Mot. for Award of Att'ys Fees, page 8.

"It is well-settled that 'attorney's fees awards include those reasonable out-of-pocket expenses incurred by attorneys and ordinarily charged to their clients.'" *Marisol*, 111 F. Supp.2d at 401, *quoting LeBlanc-Sternberg v. Fletcher* (2d Cir. 1998) 143 F.3d 748, 764. "Courts have identified the following non-exhaustive list of expenses as those ordinarily charged to clients, and therefore, recoverable: photocopying, travel, telephone costs, and

postage." *Marisol*, 111 F. Supp.2d at 401.

CIGNA's counsel explains that since its disbursements involved relatively small sums, CIGNA has not tried to match specific charges to the efforts sought in compelling arbitration. *See* Mem. of Law in supp. of Defs. Mot. for Award of Att'ys Fees, page 8. Rather, CIGNA calculated the amount of attorneys' fees attributable to the motion to compel as a percentage of the entire amount of attorneys' fees billed for the litigation for each monthly billing cycle. *See id.* CIGNA then applied that percentage to the overall amount of non-computer research related expenses to determine the *estimated* amount of expenses on a monthly basis. *See id.* CIGNA's counsel claims that "[w]hile this methodology is concededly not precise, given the small amounts of some of the charges, it is the most practical method of measuring hundreds of individual entries." *See id.* at 9.

We reject CIGNA's method of calculating the amount of disbursements attributable to the motion to compel. Other courts have specifically reduced costs where the billing method involved makes it difficult to account properly for the expenses related solely to the matter for which fees are sought. *See Gonzalez*, 147 F. Supp.2d at 213 (reducing the request for fees and costs by 12% where the party failed to identify the cost of each service attributable to the matter for which fees and costs were sought). Here, CIGNA concedes that Skadden Arps' billing methodology cannot account for how much of the cost of the various services is attributable to its efforts to compel arbitration; CIGNA specifically admits that it's methodology is imprecise and merely an estimate. Therefore, we must reduce the award for any expenses accordingly. *See General Electric Co.*, 1997 WL 397627 at *6 (reducing

disbursement costs by 50% in accordance with 50% reduction to attorneys' fees where party's counsel failed to provide adequate information regarding the disbursements). Such a reduction is particularly necessary where, as here, some of these disbursements may have been incurred in the course of the various attorneys' and paraprofessionals' excessive and duplicative hours. As a result, we apply a 50% across-the-board reduction in accordance with the 50% reduction we applied to the attorneys' fees. Applying this 50% reduction to CIGNA's request for $3,552.71 in disbursements, we award Defendants $1,776.35 for such expenses.

CONCLUSION

For the reasons set forth above, we award fees and expenses as follows: (1) $83,874.62 in fees for the efforts of CIGNA's attorneys; (2) $4,093.5 in fees for the efforts of its paraprofessionals; (3) $8,229.74 for expenses attributable to computer research expenses; and (4) $1,776.35 for expenses attributable to disbursements.

SO ORDERED.

October 22, 2001
New York, New York

WHITMAN KNAPP, SENIOR U.S.D.J.

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